

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)  
Jointly Administered

Honorable James M. Peck

**ORDER SUSTAINING THE REORGANIZED DEBTORS' TWENTY-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN  
AMENDED CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims (Seeking to Expunge Certain Amended Claims) (the "Objection")<sup>1</sup>; it appearing that the relief requested in the Objection is in the best interests of the Reorganized Debtors' estates, their creditors and other parties in interest; the Court having found that (a) it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (c) venue of this proceeding is proper pursuant to 28 U.S.C. §§ 1408 and 1409, and (d) notice of the Objection was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Objection establish grounds for the relief granted herein;

**IT IS HEREBY ORDERED THAT:**

1. The Objection is SUSTAINED.

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

2. Each of the claims identified as Amended Claims on each of Exhibit B and Exhibit C attached hereto respectively and incorporated herein by reference is expunged and disallowed, all pursuant to section 502 of the Bankruptcy Code.

3. This Order shall have no res judicata, estoppel or other effect on the validity or allowance, or disallowance of any Remaining Claim and all rights to object to any Remaining Claim on any basis are expressly reserved.

4. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

5. The Reorganized Debtors and their Claims Agent are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.

6. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York  
September 23, 2010

*s/ James M. Peck*  
\_\_\_\_\_  
Honorable James M. Peck  
United States Bankruptcy Judge

Case No. 08-10152 (JMP)

Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims  
(Seeking to Expunge Certain Amended Claims)

## Exhibit B

## Amended Claims to be Disallowed

## Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 5330 AIR STAMPING, INC C/O BOLEN, ROBINSON & ELLIS, LLP ATTN: TIMOTHY J. TIGHE, ESQ. 202 SOUTH FRANKLIN STREET 2ND FLOOR DECATUR, IL 62523	318	03/13/08	08-10152	\$99,002.87	U	Cred. # 5959 BANK OF AMERICA, NA/ AIR STAMPING, INC TRANSFEROR: AIR STAMPING, INC ATTN: JON BARNES 214 NORTH TRYON STREET NC1-027-14-01 CHARLOTTE, NC 28255	547	03/31/08	08-10152	\$81,064.52	S
Cred. # 5975 BANK OF AMERICA, NA/ WESCO DISTRIBUTION CORP. TRANSFEROR: WESCO DISTRIBUTION CORP. CONSOLID ATTN: JON BARNES 214 NORTH TRYON STREET NC1-027-14-01 CHARLOTTE, NC 28255	60006.01	02/08/08	08-10152	\$19,544.26	A	Cred. # 70546 BANK OF AMERICA, N.A./WESCO DISTRIBUTION CORP ASSIGNEE OF: WESCO DISTRIBUTION CORP ATTN: DAVE HALESWORTH NY1-100-03-01 ONE BRYANT PARK NEW YORK, NY 10036	8372	12/05/08	08-10152	\$11,625.25	503b9
Cred. # 5182 FORBO ADHESIVES, LLC C/O SCHNADER HARRISON SEGAL & LEWIS LLP ATTN: MATTHEW S. TAMASCO, ESQ. 140 BROADWAY, SUITE 3100 NEW YORK, NY 10005-1101	60007	02/08/08	08-10152	\$305,981.40	A	Cred. # 5182 FORBO ADHESIVES, LLC C/O SCHNADER HARRISON SEGAL & LEWIS LLP ATTN: MATTHEW S. TAMASCO, ESQ. 140 BROADWAY, SUITE 3100 NEW YORK, NY 10005-1101	60010	02/11/08	08-10152	\$628,308.40	A
Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	630.01	04/10/08	08-10156	\$241,097.22	U	Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	6154.01	11/21/08	08-10156	\$70,574.80	U
Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	630.02	04/10/08	08-10156	\$1,477,017.95	P	Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	6154.02	11/21/08	08-10156	\$427,219.73	P
Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9188.01	01/14/09	08-10152	\$6,265,480.00	S	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9246.01	04/23/09	08-10152	\$6,424,786.00	S

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Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims  
(Seeking to Expunge Certain Amended Claims)  
Exhibit B

## Amended Claims to be Disallowed

## Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9188.02	01/14/09	08-10152	\$4,851,278.28	P	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9246.02	04/23/09	08-10152	\$3,912,014.28	P
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	807.01	04/21/08	08-10156	\$1,058,452.00	U	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9188.01	01/14/09	08-10152	\$6,265,480.00	S
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	807.02	04/21/08	08-10156	\$793,839.00	P	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9188.02	01/14/09	08-10152	\$4,851,278.28	P
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1470.01	08/08/08	08-10152	\$146,179.00	S	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9189.01	01/14/09	08-10152	\$146,338.03	S
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1470.02	08/08/08	08-10152	\$50,986.22	P	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9189.02	01/14/09	08-10152	\$12.79	P
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1470.03	08/08/08	08-10152	\$1,331,505.20	U	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9189.03	01/14/09	08-10152	\$1,222,165.60	U
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7938	12/04/08	08-10165	\$175,407.09	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9293	06/08/09	08-10165	\$1,421.67	A

Case No. 08-10152 (JMP)

Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims  
(Seeking to Expunge Certain Amended Claims)

Exhibit B

Amended Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7939	12/04/08	08-10157	\$3,052.13	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9296	06/08/09	08-10157	\$185.48	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7940	12/04/08	08-10194	\$29,152.62	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9303	06/08/09	08-10194	\$2,208.35	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7941	12/04/08	08-10159	\$18,470.84	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9295	06/08/09	08-10159	\$2,046.80	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7942	12/04/08	08-10193	\$22,472.72	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9302	06/08/09	08-10193	\$2,847.67	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7943	12/04/08	08-10192	\$47,938.29	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9301	06/08/09	08-10192	\$3,664.55	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7945	12/04/08	08-10191	\$16,817.66	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9300	06/08/09	08-10191	\$4,182.06	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7946	12/04/08	08-10160	\$7,017.13	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9294	06/08/09	08-10160	\$1,695.11	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7947	12/04/08	08-10173	\$13,341.37	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9292	06/08/09	08-10173	\$3,499.21	A

Case No. 08-10152 (JMP)

Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims  
(Seeking to Expunge Certain Amended Claims)

Exhibit B

Amended Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7948	12/04/08	08-10183	\$10,797.71	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9289	06/08/09	08-10183	\$3,099.14	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7949	12/04/08	08-10203	\$161,143.63	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9307	06/08/09	08-10203	\$169,671.90	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7950	12/04/08	08-10175	\$38,849.09	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9291	06/08/09	08-10175	\$379.94	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7951	12/04/08	08-10201	\$81,900.29	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9306	06/08/09	08-10201	\$18,291.97	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7953	12/04/08	08-10186	\$15,954.83	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9298	06/08/09	08-10186	\$1,622.58	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7955	12/04/08	08-10197	\$757.43	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9305	06/08/09	08-10197	\$704.14	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7956	12/04/08	08-10189	\$62,633.82	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9299	06/08/09	08-10189	\$900.57	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7958	12/04/08	08-10195	\$129.09	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9304	06/08/09	08-10195	\$428.42	A

Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims  
(Seeking to Expunge Certain Amended Claims)

Exhibit B

Amended Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7961	12/04/08	08-10185	\$225,384.52	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9308	06/08/09	08-10185	\$95,634.74	A
Cred. # 400 POWER TRANSMISSION SPECIALTIES 8803 SORENSEN AVENUE SANTE FE SPRINGS, CA 90670	877	05/19/08	08-10152	\$152,668.56	U	Cred. # 9357 POWER TRANSMISSION SPECIALTIES 8803 SORENSEN AVENUE SANTE FE SPRINGS, CA 90670	8069	12/05/08	08-10162	\$150,258.20	U

**Class\*:**

A = Administrative  
P = Priority  
S = Secured  
U = Unsecured  
X = Multiple Classification  
503b9

**TOTAL:**

**Claim Amount to be Disallowed:**

\$1,256,745.92  
\$7,173,121.45  
\$6,411,659.00  
\$2,882,725.85  
\$0.00  
\$0.00  
**\$17,724,252.22**

**Claim Amount Remaining:**

\$940,792.70  
\$9,190,525.08  
\$12,917,668.55  
\$1,442,998.60  
\$0.00  
\$11,625.25  
**\$24,503,610.18**

**Total # of Amended Claims: 31**

Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims  
(Seeking to Expunge Certain Amended Claims)  
Exhibit C

Amended Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	1110	06/10/08	08-10152	\$152,318.38	503b9	Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	5915	12/01/08	08-10193	\$65,650.83	503b9
Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	1110	06/10/08	08-10152	\$152,318.38	503b9	Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	5977	12/01/08	08-10192	\$59,239.91	503b9
Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	1110	06/10/08	08-10152	\$152,318.38	503b9	Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	5979	12/01/08	08-10165	\$42,718.70	503b9
Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	849	05/12/08	08-10152	\$191,216.22	U	Cred. # 32992 HAIN CAPITAL HOLDINGS, LTD/ NEW ENGLAND FINISHING, INC. TRANSFEROR: NEW ENGLAND FINISHING, INC. 301 ROUTE 17, 6TH FLOOR RUTHERFORD, NJ 07070	1317.01	07/24/08	08-10195	\$75,000.00	U
Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	849	05/12/08	08-10152	\$191,216.22	U	Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	1317.02	07/24/08	08-10195	\$88,949.09	U
Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	849	05/12/08	08-10152	\$191,216.22	U	Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	1318	07/24/08	08-10200	\$20,282.01	U
Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	849	05/12/08	08-10152	\$191,216.22	U	Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	1319	07/24/08	08-10160	\$4,993.13	U

**Class\*:**

A = Administrative  
P = Priority  
S = Secured  
U = Unsecured  
X = Multiple Classification  
503b9

**TOTAL:**

**Claim Amount to be Disallowed:**

\$0.00  
\$0.00  
\$0.00  
\$191,216.22  
\$0.00  
\$152,318.38  
**\$343,534.60**

**Claim Amount Remaining:**

\$0.00  
\$0.00  
\$0.00  
\$189,224.23  
\$0.00  
\$167,609.44  
**\$356,833.67**



Quebecor World (USA) Inc., et al.  
Case No. 08-10152 (JMP)  
Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims  
(Seeking to Expunge Certain Amended Claims)  
Exhibit C

Total # of Amended Claims: 2